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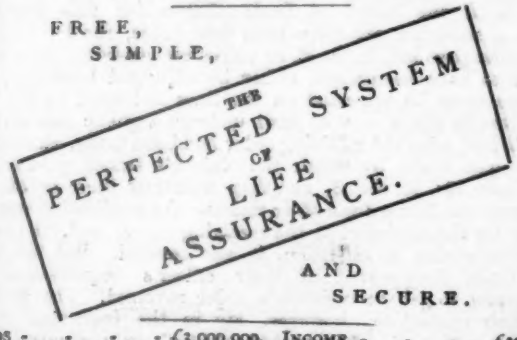

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LONDON, SEPTEMBER 3, 1898.

*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

THE LIST of fifty-two cases which made up the paper of the Vacation Judge on Wednesday included *Oppenheim* v. *Mackenzie* (reported elsewhere), in which an attempt was made to obtain an injunction against the publication of an alleged libel. That such an injunction can be granted is now well established. Under the Judicature Acts an injunction may be granted in all cases in which it shall appear to the court to be just or convenient, and no limitation is placed upon this power. At the same time, since the question of the libel must ultimately come before a jury, the courts have been reluctant to do anything which may have the effect of prejudging the matter, and the rule has been laid down that the jurisdiction is "only to be exercised in the clearest cases, where any jury would say that the matter complained of was libellous, and where, if the jury did not so find, the court would set aside the verdict as unreasonable" (*Coulson* v. *Coulson*, 3 Times L. R. 846; *Bonnard* v. *Perryman*, 39 W. R. 435; 1891, 2 Ch. 269). This assumes, of course, that no special defence, such as privilege, is set up. In the case before PHILLIMORE, J., it was held that the plaintiff's case was not sufficiently clear to justify the intervention of the court, and the injunction accordingly was refused.

THE metropolitan police magistrates have felt some doubt as to the administration in their courts of the "conscience clause" of the new Vaccination Act. The certificate of conscientious objection which is to exempt the objector from the ordinary penalties for failure to have a child vaccinated is to be given if the objector "satisfies two justices or a stipendiary or metropolitan police magistrate in petty sessions that he conscientiously believes that vaccination would be prejudicial to the health of the child." One learned magistrate recently suggested the view that he and his brethren in the London courts had no jurisdiction to grant the certificate at all, on the ground that they did not sit "in petty sessions." Obviously the Act assumes that they do so sit; and even if the assumption were incorrect this would hardly be sufficient to withhold the jurisdiction clearly intended to be given to the London magistrates by Parliament, and so, in effect, to exclude the metropolis from the operation of the Act. But this objection to the jurisdiction, even if it were otherwise well founded, seems to be removed by the application of the Interpretation Act, 1889, s. 13, which defines, not, it is true, "petty sessions," but "petty sessional court" to include "the Lord Mayor of the City of London and any alderman of that city and any metropolitan or borough police magistrate or other stipendiary magistrate when sitting at a court house or place at which he is authorized by law to do alone any act authorized to be done by more than one justice of the peace." It cannot seriously be

doubted that a metropolitan police magistrate sitting as a petty sessional court is sitting in petty sessions. The metropolitan magistrates as a body appear to have adopted this view, for at a general meeting held to consider the administration of the new Act they have decided "that they will hear applications under the Vaccination Act." They go on to say that they "will not require applicants to be sworn, but if satisfied upon a verbal statement that they have the conscientious objection will give the certificate." It will be noticed that the Act is silent as to the necessity for the taking of an oath in support of the conscientious objection: the magistrate is to be "satisfied"; and it seems clear that the London magistrates are right in holding that sworn evidence is not necessary. They ought, however, as already pointed out (*ante*, p. 725), to see that the objection is made in the case of the particular child to whom the application relates, and is not a mere general objection to compulsory vaccination as a system.

THE LETTER from Mr. CHARLES CAUTHERLEY which appeared in the *Times* of the 23rd ult. contains a powerful indictment of the system of distress as applied to small tenements. It is curious to note that the statute by which a sale of the goods seized was first authorized (2 Will. & M. c. 5) contains a provision which shows that distress in the case of the houses of small folk was not then within the contemplation of the Legislature. Before a sale can take place notice of the distress must be left "at the chief mansion house or other most notorious place on the premises." In practice, however, the law of distress is most frequently put in force in cases where it would puzzle the bailiff to find anything to answer the description of a chief mansion house, and it is put in force with results which shew an enormous disproportion between the benefit to the landlord and the loss to the tenant. "Furniture," to quote Mr. CAUTHERLEY'S OWN words, "when sold under a distress for rent, however fairly the sale may be conducted, realizes very little—in fact, it is scarcely an exaggeration to say that articles which cost pounds are sold for shillings. Speaking from my own experience, I should say that in the majority of instances there is nothing left for the landlord after the expenses of the distress and sale are paid; in others but a very small proportion of the amount due; and in a very few, possibly not more than 10 per cent. of the whole, is there sufficient to pay the rent in full. It is sad to see the disproportion between the great, and too often irreparable, injury done to tenants and the small benefit resulting to landlords under this system." It is suggested that, in the case of small tenements, the landlord would be sufficiently protected if he could speedily recover possession of the premises in the event of the rent not being paid. At present possession can be recovered either before justices or in the county court, but in either case there is a delay of several weeks. Mr. CAUTHERLEY would confer upon the county courts a more summary jurisdiction, and would enable the registrar to make an order for recovery of possession upon a summons returnable in four days. At the same time the power of distress would be either abolished or would be restricted to cases where the rent exceeded a minimum value. This course would avoid much hardship, and would apparently give to the owners of small tenement property a sufficient measure of protection.

WE PRINT elsewhere a letter from a correspondent raising an important question as to the form of conveyance of land by the personal representatives of a person dying after the 31st of December, 1897. The error—for such it appears to be—into which the draftsman of the form of conveyance to which he refers has fallen is a natural one. Obviously the intention of the Legislature in Part I. of the Land Transfer Act, 1897, was to create a real representative. This is sufficiently shewn by the title prefixed to that part, which runs, "Establishment of a real representative," and, generally speaking, the intention has been carried out, so that, where technical accuracy is not required, it is now correct to speak of the real representative and to say that upon him all the real estate of the deceased devolves. But an examination of the actual provisions of section 1 of the Act shews at once that there is no separate real representative as such, and that the function of holding the real estate of the deceased is simply an additional duty imposed on the personal representative. Under sub-section (1) the real estate is to "devolve to and become vested in [the deceased's] personal representatives or representative from time to time as if it were a chattel real vesting in them or him." Where there is no personal estate, provision is made that probate and letters of administration may be granted in respect of real estate only, but even in this case the executor or administrator must be looked upon primarily as personal representative. It is in that capacity only that he takes the real estate, and although in general his position is well described by the phrase "real representative," yet in strictness he derives all his power over the real estate from the fact that he is personal representative. It seems to follow that when, under section 3, he conveys the real estate to the heir or devisee he ought to convey, as our correspondent suggests, in the character which is technically his proper character; he should convey, that is, as personal representative and not as real representative. The point, our correspondent observes, has a further importance in that the conveyance "as personal representative" imports the usual implied covenant against incumbrances, whereas a conveyance "as real representative" would have no such effect. If there were adequate reason for using the term "real representative," this difficulty could be got over by introducing an express covenant, but such a course would be opposed to present conveyancing practice, and, until the position of the real representative has been more directly recognized by statute, it will be safer to refer to him, where technical accuracy is required, as the personal representative.

IN THE annual report of the Board of Trade on Bankruptcy, to which we recently referred, the solicitor to the board, Mr. W. MURTON, calls attention to the case of *Re Isod* (46 W. R. 304), in which the Court of Appeal (A. L. SMITH and COLLINS, L.JJ., RIGBY, L.J., *diss.*) held that there was jurisdiction to rescind a receiving order upon a composition being arranged out of court although the public examination of the debtor had not been concluded. The Bankruptcy Act, 1890, s. 3, provides for the liquidation of a debtor's estate by a composition or scheme of arrrangement, but the approval of the court is necessary, and under sub-section 6 the application for approval is not to be heard until after the conclusion of the public examination of the debtor. It is the contention of the Board of Trade that under this provision, when a receiving order has once been made, the debtor must, unless he pays 20s. in the £, or unless the receiving order ought never to have been made, either be adjudged bankrupt, or a scheme must be approved on the lines indicated in the Act, and that in either case he must undergo a public examination. In *Re Isod*, after the receiving order had been made, an arrangement was made by which the debtor's father paid all the creditors 10s. in the £, and they withdrew their proofs and released the debtor from their claims. An application was then made for the rescission of the receiving order, and, the official receiver raising no objection, it was granted. But the Board of Trade disapproved of their officer's acquiescence and attempted to get the registrar's order reversed. The difficulty of their contention, however, lay in the fact that section 3, sub-section 6, of the Act of 1890 only applies where the composition is being carried out under the Act. It is not till the approval of the court is asked for that the question of the conclusion of the public examination of the debtor arises. Apart from this requirement, section 104 of the Act of 1883 can be put into operation, which provides that every court having jurisdiction in bankruptcy may review, rescind, or vary any order made by it. In the present case the Court of Appeal held that the registrar had jurisdiction under this section to rescind the receiving order, and that, inasmuch as the composition was not carried through under the Act of 1890, the provision as to the conclusion of the public examination did not apply. And in the circumstances of the particular case, since there was no delinquency on the debtor's part, and since the creditors got more under the compromise than they would have

got in bankruptcy, it was held that the rescission of the receiving order was a right exercise of the discretion. Leave to appeal to the House of Lords was refused. The view of the Board of Trade, accordingly, has been rejected, and in a suitable case a debtor can arrange with his creditors outside the Acts and obtain a rescission of the receiving order.

INTERFERENCE WITH STREETS BY LOCAL AUTHORITIES.

Two cases of interest have recently been decided relating to the exercise by local authorities of their statutory powers for the alteration of existing streets and the making of new streets within the area of their jurisdiction.

In *Southwark and Vauxhall Water Co.* v. *Wandsworth District Board of Works*, which came before the Court of Appeal early last month, the complaint of the plaintiffs was that the defendants (who are the highway authority for their district) were about to lower the level of certain roadways without at the same time lowering the plaintiffs' water mains and pipes underlying the roadways so as to leave a sufficient covering of soil to protect them from the weight of the traffic and from frost and other sources of injury. No injury had been actually done to the mains and pipes by the defendants' works. These works were proposed to be carried out under the powers given to the defendants by section 98 of the Metropolis Management Act, 1855, "to cause the ground or soil" of their streets "to be raised or lowered, and the course of the channels running in, into, or through the same to be turned or altered in such manner as they think proper, and to alter the position of any mains or pipes in or under such street, such alteration to be made subject to the approval of the engineer of the company to which such mains or pipes belong." Although several authorities were cited in the argument before KEKEWICH, J., and in the Court of Appeal, the precise question does not seem to have come before the courts in any reported case. In *Geddis* v. *The Proprietors of the Bann Reservoir* (3 App. Cas. 430), the defendants, acting under statutory powers, had collected a large quantity of water in a reservoir and let it flow down a watercourse to supply the River Bann; the watercourse becoming insufficient to carry off the water, the plaintiff's lands were flooded and the defendants were held liable on the ground that it was their duty to keep the watercourse free from obstruction, which they had not done. Again, in *The Gas Light and Coke Co.* v. *The Vestry of St. Mary Abbotts, Kensington* (15 Q. B. D. 1), the defendants in the course of performing their statutory duty of repairing the streets of their parish had used very heavy steam-rollers, which caused repeated fractures to the plaintiffs' gas-pipes, and in respect of this injury the plaintiffs were held entitled to an injunction and damages.

In both of these cases it will be observed that injury had been actually caused to the plaintiffs by a negligent or unjustifiable exercise of the statutory powers of the defendant; as Lord BLACKBURN remarks in the *Bann case*, "an action does lie for doing that which the Legislature has authorized if it be done negligently." In the *Wandsworth case* KEKEWICH, J., took the view that the defendants were about to interfere with the rights of the plaintiffs in such a way as would undoubtedly cause damage in the future, and he granted an injunction. His decision presupposed the existence of a right in the plaintiffs to have their pipes protected by a sufficient amount of superincumbent soil; the existence of this right was challenged and was disallowed by the Court of Appeal. Water and gas companies (who have duly taken the benefit of the general Acts relating to their undertakings) have a right to lay their pipes under the soil of streets; but no right to have the soil above them left undisturbed has been given by the Legislature. Section 98 of the Metropolis Management Act, 1855, in empowering the vestries and district boards to alter the position of these pipes when relaying streets, does not require them to do so, and certainly does not require them to alter their position in such a way as to maintain for them the same amount of protection as they formerly enjoyed. The legal position is thus summed up by CHITTY, L.J.: "As between the road authority and the company I think that the road authority is paramount; if they foresee danger to their pipes arising out of the alteration of the level of the street they must themselves bear the expense of altering the level of their pipes." It may, however, be well for the road authority in such a case to consider whether, having regard to the decision in *Gas Light, &c., Co.* v. *St. Mary Abbotts*, it would not be prudent for them to assist in placing the pipes under their streets at a safe level.

The other recent case to which we wish to refer is *Martin* v. *London County Council*, decided by KENNEDY, J., on the 7th of August. Here the quarrel lay not between two public bodies with statutory powers but between a private individual and a local authority whose action (or inaction) was alleged to be injurious to the plaintiff as a tradesman; this plaintiff's case may therefore excite more sympathy than that of the water company in the case already referred to: it was, however, equally unsuccessful. The county council, in the course of constructing a new street, had stopped up the street in which the plaintiff carried on his business of a greengrocer and the approaches thereto for a period of about six months; it was alleged that this obstruction was carried to an unreasonable extent and lasted for an unreasonable time, and that the plaintiff's receipts had in consequence fallen off. As the jury disagreed, the actual facts as to the obstruction and the damage to the plaintiff were not ascertained at the trial, but judgment was given for the defendants on the ground that, even if the action of the county council was unreasonable, a loss of custom by the plaintiff was not a direct injury for which he could recover.

A case in which a plaintiff did recover damages for injury to his business caused by an authorized obstruction to a thoroughfare being continued for an unreasonable time was *Wilkes* v. *Hungerford Market Co.* (2 Bing. N. C. 281); but that case cannot be considered as an authority: see *Caledonian Railway Co.* v. *Ogilvy* (2 Macq. 229), *Ricket* v. *Metropolitan Railway Co.* (L. R. 2 H. L. 175). It was, moreover, inconsistent with previous decisions on the subject, such as *Hubert* v. *Groves* (1 Esp. 148). The rule as to actions of this kind is clearly stated by BRETT, J., in *Benjamin* v. *Storr* (L. R. 9 C. P. 400). The plaintiff, he says, must, in the first place, "shew a particular injury to himself beyond that which is suffered by the rest of the public. It is not enough for him to shew that he suffers the same inconvenience in the use of the highway as other people do, if the alleged nuisance be the obstruction of a highway." In that particular case the plaintiff was held entitled to succeed, it having been proved that the defendant's wagons constantly stood in the road opposite the plaintiff's house and obstructed his light and air, and obliged him to use artificial light nearly all day. The distinction between such a case as that and the case of *Martin* v. *London County Council* is clear. In the latter case the nuisance, if it existed, was common to the plaintiff and his neighbours, and he was not within the rule stated by BRETT, J.

CORRESPONDENCE.

CONVEYANCE BY REAL REPRESENTATIVE.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I have before me a printed form of conveyance prepared by some very competent conveyancers and applicable to the case of a person dying after the 31st of December, 1897, intestate, and seized of real estate.

According to the form above referred to the "real representative" conveys the property to the heir-at-law in order to vest the legal estate in that person, and in the operative part the vendor is expressed to convey the property "as real representative of the said X."

On turning to the Land Transfer Act, 1897, Part I., I can find not a single reference to a "real representative" save in the head-note, which, I take it, can hardly be considered part of the Act. On the other hand I find it clearly stated that the person in whom the real estate is to vest is the personal representatives or representative of the deceased.

I therefore venture to submit that the vendor in the case I have referred to should convey as "personal representative" of the intestate.

The point is an important one, as the use of the words "personal representative" brings into operation the implied statutory covenants for title.

E. S. W.

Aug. 22.

[See observations under "Current Topics."—ED. *S.J.*]

CASES OF THE WEEK.

Before the Vacation Judge.

OPPENHEIM v. **MACKENZIE.** 31st August.

LIBEL—INJUNCTION TO RESTRAIN—CONTEMPT OF COURT.

This was an action on behalf of the plaintiff Robert Oppenheim (commonly called Baron Oppenheim) for an injunction to restrain the defendant, Mr. James Kenneth Douglas Mackenzie, his servants and agents, until trial or further order from publishing or issuing a circular relating to the affairs of the Guarico Gold Mining Co. (Limited) (in liquidation), containing matters libellous and defamatory to the plaintiff (a copy of which circular had been sent by the defendant to the secretary of the company), and from publishing or issuing any circular, notice, or advertisement to the same purport or effect, or containing statements or representations to the same purport or effect. In support of the motion it was said that the circular was libellous on the plaintiff, and ought to be restrained upon two grounds: first, that it was a contempt of court; and, secondly, that it was within the decisions which laid down that the court would restrain a libel. It was clearly a libel which could not be justified: *Roach* v. *Hall* (2 Atk. 469), *Coleman* v. *West Hartlepool Railway Co.* (8 W. R. 734), *Tichborne* v. *Mostyn* (L. R. 7 Eq. 55), *Daw* v. *Eley* (17 W. R. 245, L. R. 7 Eq. 49), *Kitcat* v. *Sharp* (31 W. R. 227), *Re Crown Bank* (44 Ch. D. 649, 38 W. R. Dig. 221), *Coats* v. *Chadwick* (42 W. R. 328; 1894, 1 Ch. 347), and *Monson* v. *Tussaud* (1894, 1 Q. B. 671, 42 W. R. Dig. 37). So far as the statements in the circular were charges of misfeasance, dishonesty, and fraud the defendant had said nothing in his affidavits to support them. Upon behalf of the defendant it was said that the defendant intended to justify the statements in the circular.

PHILLIMORE, J., in giving judgment, said that no doubt the circular was libellous in the sense that it was calculated to hold the plaintiff up to hatred and contempt. He had heard the motion at length partly out of deference to the able arguments of counsel by whom he had been addressed, and partly because the case was of some importance. But in his opinion the motion must be refused with costs. No doubt the circular, if published, would be libellous on the plaintiff, and he was bound to hold, having regard to the decisions and *dicta* set forth in the books, that there were cases in which the publication of a libel would be restrained before the truth or falsity of it had been tried. He agreed most entirely with the language of Lord Esher, M.R., in *Coulson* v. *Coulson* (3 Times L. R. 846), cited by Lopes, L.J., in delivering judgment in *Monson* v. *Tussaud*. Lord Esher said that it was a most delicate jurisdiction which was only to be exercised in the clearest cases where any jury would say that the matter complained of was libellous, and where, if the jury did not so find, the court would set aside the verdict as unreasonable. Lopes, L.J., added, "Comment has been made on the words 'in the clearest cases,' and it has been asked what those words mean. I think the criticism would be well founded, and they might be complained of as indefinite, if they had not been in my judgment explained in the most exhaustive way by what follows—viz., 'Where any jury would say the matter complained of was libellous, and where, if the jury did not so find, the court would set aside the verdict as unreasonable.'" He subscribed to every word contained in those sentences. Lopes, L.J., further said that "the court must also be satisfied that in all probability the alleged libel was untrue, and, if written on a privileged occasion, that there was malice on the part of the defendant." In the present case it had been said upon behalf of the defendant that he intended to justify, and there was also the question of privilege. The defendant had an arguable case that the circular was an answer to the directors' report and was written in self-defence. One of the occasions upon which a publication was privileged was when the publication took place in self-defence. It was not for him to pick holes in the defendant's case. At the same time he thought the defendant would be well advised if he abstained from publishing the circular, because, if he published it, he would in all probability be met with actions for libel. He thought, after what had taken place, that if the defendant published the circular it might well be that it would be held that there was malice on his part, and that he might have to pay heavy damages, and he advised him seriously not to publish it. As to the circular being a contempt of court, upon the notice of motion the question did not strictly arise. But he certainly thought there had been lately a sort of craze in many cases in bringing forward published matter as a contempt of court. No doubt comments might be of such a nature that they might constitute a contempt of court even after the decision in a case had been given. Anything which tended to impede a court of justice was a contempt of court. In the present case the alleged contempt was interfering with the course of justice before the proceedings were completed. In order to constitute such contempt there must be something likely to prejudice a jury, or to deter parties from proceeding with their cases, or to frighten witnesses from coming to give evidence. If any gentleman came before him and said, "I have a case coming before you, and articles are being written which are likely to influence you in your judgment," he should ask the gentleman why he paid him so very bad a compliment. If there had been a misfeasance summons taken out, and it had been shown that there was a probability that this circular might reach some of the witnesses and influence them, the case might be different. The cases cited were all distinguishable. *Re Crown Bank* came near to the present case, but he hoped the decision of North, J., in that case fell on one side of the line and the present decision on the other. The motion would be dismissed, with costs. Motion dismissed.—COUNSEL, *Mulligan*, Q.C., and *Maugham*; *Hurst*. SOLICITORS, *Dixon, Weld, & Dixons*, for *Sowell & Maugham*; *Godfrey Webb*.

[Reported by J. E. ALDOUS, Barrister-at-Law.]

CASES OF LAST SITTINGS.

High Court—Queen's Bench Division.

THE PENINSULAR AND ORIENTAL STEAM NAVIGATION CO. (APPELLANTS) v. **LESLIE (SURVEYOR OF TAXES) (RESPONDENT).** Div. Court. 1st August.

REVENUE—INCOME TAX—SHIPPING—DEPRECIATION IN SHIPS—ALLOWANCE FOR—MODE OF ASCERTAINING—5 & 6 VICT. C. 35, S. 100, CASE I., R. 3—CUSTOMS AND INLAND REVENUE ACT, 1878 (41 & 42 VICT. C. 15), S. 12.

Case stated for the opinion of the court by the Commissioners for the General Purposes of the Income Tax Acts for the City of London. At a meeting of the commissioners the Peninsular and Oriental Steam Navigation Co. (the appellant company) appealed against an assessment under Schedule D of £384,230, for the year ending April, 1896, less an amount allowed for diminished value of plant and machinery by reason of wear and tear of £132,622. The appellant company is incorporated by Royal Charter with a registered office in the City of London. The assessment of £384,230 was made on the profits shewn by the company's accounts upon an average of three years ending the 30th of September, 1894. The appellant company are owners of a fleet of fifty-one steamships trading between England and the colonies and foreign ports. The question for the consideration of the commissioners was whether the company was entitled to any further deduction beyond the sum of £132,622, as representing the diminished value by reason of wear and tear during the year of assessment of the ships of the company. By the 5 & 6 Vict. c. 35, s. 100, First Case, r. 3, it is provided: "In estimating the balance of profits and gains chargeable under Schedule D, or for the purpose of assessing the duty thereon, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains on account of: Any sums expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure, or concern, nor for any sum expended for the supply or repairs or alterations of any implements, utensils, or articles employed for the purpose of such trade, &c., beyond the sum usually expended for such purposes, according to an average of three years preceding the year in which such assessment shall be made." By the Customs and Inland Revenue Act, 1878 (41 & 42 Vict. c. 15), s. 12, it is enacted: "Notwithstanding any provision to the contrary contained in any Act relating to income tax, the commissioners shall in assessing the profits or gains of any trade, manufacture, adventure, or concern in the nature of trade chargeable under Schedule D, or the profits of any concern chargeable by reference to the rules of that schedule, allow such deduction as they may think just and reasonable, as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of the concern and belonging to the person or company by whom the same is carried on." The appellant company claimed under these provisions to be allowed a deduction of £253,893, on the ground that the same was a just and reasonable allowance as representing the diminished value by reason of wear and tear during the year of assessment of the ships constituting the company's fleet. It was proved by the company that during a period of twenty-five years ending in 1894 the average duration of service of ships—as distinguished from the average duration of life—in the appellant company's fleet was about seventeen years. Evidence produced on the part of the Inland Revenue as regards steamships generally in no case superior to those of the appellants, showed that the registers of shipping for the ports of London and Liverpool, and the Mercantile Navy List proved that the average life of ships of 1,000 tons register and upwards was twenty-five years, and in some cases twenty-seven and twenty-eight years; and the Inland Revenue produced evidence in special cases in support of their contention that twenty-eight years should be taken as the normal life of a steamship. It was admitted by the company and by the respondent that allowance had been duly made in every account yearly submitted for income tax purposes for repairs of all vessels and for all renewals of boilers and gear, as well as for all amendments to the hull of the vessel, exclusive of and in addition to the allowance now claimed for diminished value by reason of wear and tear. On the part of the appellant company it was contended that an allowance for diminished value by reason of wear and tear, at the rate of 5 per cent. on the original cost of their vessels, is a just and reasonable deduction, and that this mode of calculating depreciation to be allowed should be the principle adopted by the commissioners in the case of the appellant company. On the part of the Inland Revenue it was contended that an allowance at the rate of 6 per cent. on the diminished value of the fleet for the year of assessment, arrived at by taking the original cost of each vessel and writing it down year by year at a rate of 6 per cent. on the diminishing value, would fully cover the diminished value by reason of wear and tear during the year, and with regard to the appellant company's contention that 5 per cent. should be allowed on the first cost of the vessels, it was further contended for the Inland Revenue that the claim could not be considered "just and reasonable," for where a vessel's life extended beyond twenty years and the ownership changed, an allowance could not be refused to the owners on the expiration of that period, on the ground that allowances of 5 per cent. for twenty years, covering the whole first cost of the vessel, had already been made to the original owners. It was further contended that the length of service of a vessel in the appellant's employ did not afford a proper basis upon which to determine the allowance for diminished value by the wear and tear of the ships, nor was the depreciation in capital value to be considered, except so far as it arose from wear and tear. The commissioners on the facts decided that twenty-eight years should be considered the duration of life of a passenger steamship in the appellant company's service, and that an allowance of 6 per cent. per annum on the

diminishing value would be sufficient to cover diminished value by reason of wear and tear during the year in question, and that the assessment should stand at £384,230, but that the allowance for such diminished value should be increased from £133,622 to £185,440 The company, being dissatisfied with this determination, now appealed.

THE COURT (WRIGHT and KENNEDY, JJ.) upheld the determination of the commissioners, dismissed the appeal, and gave judgment for the Crown with costs.

WRIGHT, J.—The Act of 1842 applying to these matters provided for a reduction from the taxable amount of profits in respect of the average amount of repairs, renewals, and alterations calculated upon the average of three years. The Act of 1878 provides that the commissioners shall also allow such deduction as they may think just and reasonable as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of the concern or belonging to the person or company by whom the same is carried on. I doubt whether the present case raises any question of law at all. All that we have to do is to see that the commissioners have not disregarded any term of the enactments, or any necessary element in the calculation. Mr. Buckley's first point is that if they had proceeded to make an allowance on a diminished scale of value from year to year—which I should think they probably have—they were wrong in so doing. But having regard to the language of the section it appears to me that that is the only way in which they could properly proceed. There must be a diminishing allowance, because, and only because, there is an allowance for the year, and an allowance therefore on a value which diminishes every year. A percentage on the original cost would not fit the language of the section at all, because it might have no direct relation to the actual diminishing of value in a given year, and I do not think that that can have been the meaning of the section. Then, secondly, it is said that as to the value—which would be understood as the value to this company, and the diminution of value as a diminution of value to them, that is, a diminution of value calculated in relation to a period of seventeen years' service, and not a diminution of value calculated upon the probable or average duration of the ship's life—it is said that the company ought to get back at the end of seventeen years the diminution of value to them in that time. I do not think that can be the real meaning of this section because it does not say so. It speaks of the value, and not the value to the particular owner. If the value to the particular owner were intended, then, obsolescence of type might have to be considered, and a number of other elements peculiar to the particular owners might have to be considered. It seems to me that it is enough that a period should be taken which experience shews is the term of duration of life for the ordinary purposes of similar companies. Then it is said it is wrong to allow interest, because the money representing the wear and tear must be regarded as expended and not as invested. That seems to me to be wrong. Repairs and renewals have already been allowed for under the Act of 1842 This allowance is not to be supposed to be treated as an allowance to be expended, but as providing a fund for replacing the value of the ship at the end of the term. I do not think we can say the commissioners were wrong, and it is not shewn that they have miscarried on any point of law.

KENNEDY, J.—I agree. It seems to me the Attorney-General is right in saying that substantially what we are asked to review are decisions of fact and not of law. If it be shewn that in fact there has been a misconstruction of the section, that the commissioners have not done or applied their minds to that which the section directed to be assessed, that would be a good ground of appeal; or if it be clearly shewn that they have included some element which they ought not to have included, or have omitted something which they ought to have included, then that also would be a ground of appeal. On neither ground is there anything here in which we can say that the decision appealed against is wrong. They have dealt with the thing which they were to deal with, and they have stated the various considerations as to how the sum which they had to assess on the diminishing value of the vessel by reason of wear and tear during the year ought to be arrived at, and they have come to a conclusion which—whether from a commercial point they might have come to a different conclusion or not—stands, unless it is arrived at on some ground which brings it within the cognizance of this court. I agree that there is no such ground. It is a matter of amount, and clearly a question of fact and not of law.—COUNSEL, *The Attorney-General* and *Danckwerts; Buckley*, Q.C., *Asquith*, Q.C., and *Howard Wright*. SOLICITORS, *The Solicitor of Inland Revenue; Freshfields & Williams.*

[Reported by Sir SHERSTON BAKER, Bart., Barrister-at-Law.]

LAW SOCIETIES.

MANCHESTER INCORPORATED LAW ASSOCIATION.

The annual general meeting of the members of this association was held on Tuesday, the 26th day of July, at their rooms, Kennedy-street, when an account of the receipts and disbursements for the year ending December, 1897 (previously audited by two of the members), was submitted and passed, and the officers and committee were elected for the ensuing year. Mr. R. A. Edgar was elected president, and Mr. H. T. Crofton vice-president. The report of the committee as to the proceedings of the association for the last year was read by the honorary secretary (Mr. John Bury), and unanimously adopted.

The following are extracts from the report:

Members.—The association now consists of 256 members. Since the last annual meeting seven new members have been elected and three have resigned.

Manchester District Registry (High Court).—The committee have been in communication with the Lord Chancellor with the view of obtaining more adequate accommodation for the offices of the registry. The committee endeavoured to arrange for the offices to be transferred to the first floor of the building at present occupied by the registry, but an intimation has been received that a site for the new offices has been selected by the Government, near the present Inland Revenue offices in Deansgate.

County Court Rules, 1897.—The committee have considered these rules and orders and are of opinion that, with the exception of order 5, they do not call for any observation. They consider that the effect of order 5, which requires an application for leave to enter a plaint under section 74 of the County Courts Act, 1888, to be supported by affidavit, will be mischievous, as tending to impede the collection of trade debts and to encourage vexatious defences. If any additional provisions for the protection of defendants not resident or carrying on business within the jurisdiction of the court within which they are sued are necessary, ample provision is made by order ord. 12, rr. 6 and 7, 1897. The committee are of opinion that the existing procedure sufficiently provides for change of venue, and that further interference with the right of a plaintiff to select the place of trial is undesirable.

Conveyancing Bill.—The committee have considered this Bill and find that with certain modifications and additions it is substantially the Bill introduced in 1897, which was a revised and improved draft of Mr. Wolstenholme's Bill of 1895 which was before the committee in November of that year. The Bill has been dropped and the committee have taken no further action upon it, but consider that some of the amendments proposed to be effected by the Bill would be beneficial and might well form the subject of a separate Bill apart from Mr. Wolstenholme's scheme. The amendments referred to include (1) power for a married woman trustee to dispose or join in disposing of real or personal trust property as if she were a *feme sole*; (2) to provide that the persons appointed trustees for the purposes of the Settled Land Acts of the original or principal settlement shall be the trustees for the purposes of those Acts of any "compound" settlement for the time being comprising such original settlement; (3) to give a married woman, restrained from anticipation, the powers of a tenant for life; and (4) to explain and amend section 19 of the Married Women's Property Act, 1882.

Stamps on conveyances comprising chief rents.—This subject has again received the careful attention of the committee, who have approved of the clause drafted by Mr. Danckwerts on the instructions of the Incorporated Law Society, U.K. The Incorporated Law Society are endeavouring to get the clause inserted in some Government Finance Bill and passed with that measure, but they have not yet attained their object.

LEGAL NEWS.

APPOINTMENTS.

Mr. T. BAILEY SAUNDERS, barrister-at-law, has been appointed Secretary of the London University Commission.

Mr. EDWARD ARGYLE, solicitor, has been appointed Clerk to the Justices of the Borough of Tamworth, and also Clerk to the Justices of the Tamworth Division of Staffordshire, in the room of his late father, Mr. Thomas Argyle. The late Mr. Argyle (who died on the 9th ult., in his eighty-fourth year) had held the former clerkship for over sixty years and the latter for about thirty years.

Mr. H. LUPTON REDDISH, solicitor, Coventry, has been appointed a Commissioner for Oaths. Mr. Reddish was admitted in 1891.

CHANGES IN PARTNERSHIPS, &c.

DISSOLUTIONS.

MATTHEW HYDE and EDWARD HOBBS, solicitors (Hyde & Hobbs), 124, High-street, Portsmouth, Hants, and the Square, Petersfield, Hants. June 30. [*Gazette*, Aug. 26.

WILLIAM WIGGLESWORTH and ARTHUR ROBERT ROGERSON, solicitors (Wigglesworth & Rogerson), Manchester. Dec. 27, 1897. [*Gazette*, Aug. 30.

GENERAL.

The next sessions at the Central Criminal Court will commence at the Old Bailey on Tuesday, the 13th of September. Mr. Justice Darling will be the presiding judge.

On the 1st of July, says the *Daily News*, the very day on which the Workmen's Compensation Act became operative, a collier was killed in the Melwyn Colliery, South Wales. The proprietor had protected himself in the Ocean Accident and Guarantee Corporation, and, after negotiations, Mr. David Randall, M.P. for Llanelly, has succeeded in getting £150 deposited in the bank in the name of trustees for the benefit of the widow and children of the deceased miner. This is the first case in the United Kingdom under the new Act.

The Home Secretary has issued an order, dated the 6th of August, 1898, applying the provisions of section 40 of the Factory and Workshop Act, 1895, to factories and workshops in which wholesale tailoring is carried on. The section is modified in some specified particulars, and comes into force on the 1st of October next. The Home Secretary has also issued a certificate, dated the 3rd of August, 1898, under the Factory and Workshop Act, 1891, that the dusting of colours on adhesive surfaces for the

purpose of making transfers for use in the manufacture or decoration of earthenware and china is dangerous or injurious to health.

A special meeting of the metropolitan magistrates was held at Bow-street on Wednesday afternoon to consider what course should be pursued in respect to applicants who wished to claim exemption from vaccination for their children by reason of their conscientious objection in accordance with section 2 of the new Act. As a result of the deliberations, the following statement was issued for publication: "The magistrates decided that they will hear applications under the Vaccination Act, and will not require applicants to be sworn; but if satisfied upon a verbal statement that they have the conscientious objection will give the certificate. All applications must be made at the sitting of the court; and, in conformity with the statutory scale of fees in similar cases, 1s. must be paid for such certificate."

At Marylebone, on the 27th ult., Mr. Curtis Bennett, in again referring to the new Vaccination Act, said that the remarks he had made with reference to the Act had been made to save the public the trouble of coming to his court to be told that he had no power to do anything. He was unable, on Saturday last, when his attention was first specifically called to the Act then in force for only a few days as to one particular section—the remainder of the Act not coming into force until the first of January next—to find any power which enabled them as metropolitan magistrates for the purposes of this Act to be considered a court of petty session; and, indeed, it was not until the previous evening that he had been able to obtain any information, although he had given much time to discover some authority for their so acting for the public good. In the Summary Jurisdiction Act, 1879, it was expressly provided by sub-section 10 of section 20 that any metropolitan magistrate when sitting at a court-house should for the purposes of that Act be deemed to be a court of summary jurisdiction sitting "in a petty sessional court-house," which was in that Act included in the expression "petty sessional courts." This Act only applied to Acts passed afterwards and incorporated in it. That was not so with the Vaccination Act. He had looked in vain for any such power in any of the Vaccination Acts. In again endeavouring to find some legislative power which would meet his difficulty he discovered in an Act designated the Interpretation Act—namely, 52 & 53 Vict. c. 63, s. 13, sub-section 12, of which he was bound to say he had no knowledge, and as far as he knew his colleagues were not acquainted with it—that there was a definition of a petty sessional court, which he thought met his difficulty and enabled them as metropolitan magistrates to be considered a court "in petty session," although the words used in the Vaccination Act were "in petty session," and not, as they should have been to have complied with the defining Acts, "in a petty sessional court." He was of opinion that this gave them power to deal with section 2 of the new Vaccination Act. It would be seen from this that, apart from expressed statutory authority, as he had contended, they had no power to act as a "petty sessional court."

THE PROPERTY MART.

RESULT OF SALE.

Messrs. H. E. Foster & Cranfield held their usual fortnightly sale of Reversions and Life Policies on Thursday last, when the following lots were sold:

REVERSIONS:		
Absolute to one-fourth of £26,350; life 53	Sold	£2,575
Two one-twenty-fourth Shares in Possession of a Freehold Farm, producing £300 per annum	"	300
LIFE POLICY:		
For £1,500 with profits; life 51	"	910

Warning to intending House Purchasers and Lessees.—Before purchasing or renting a house, have the Sanitary Arrangements thoroughly Examined, Tested, and Reported Upon by an Expert from Messrs. Carter Bros., 65, Victoria-street, Westminster. Fee quoted on receipt of full particulars. (Established 21 years.)—[Advt.]

WINDING UP NOTICES.

London Gazette.—Friday, Aug. 26.

JOINT STOCK COMPANIES.

Limited in Chancery.

Chipoford Syndicate, Limited—Creditors are required, on or before Oct 20, to send their names and addresses, and the particulars of their debts or claims, to Charles Dugald Buckler, Dashwood House, 9, New Broad st. Paines & Co, St Helen's place, solors to liquidator

Geneee Cycle Co, Limited—Creditors are required, on or before Sept 16, to send in their names and addresses, and the particulars of their debts or claims, to George Hammond Fookes, 48, Copthall avenue

Lancaster Pneumatic Tyre Co, Limited—Creditors are required, on or before Sept 27, to send their names and addresses, and particulars of their debts or claims, to William Ritson, Parliament st, Lancaster

New Princes Theatre Co, Limited (in Voluntary Liquidation)—Creditors are required, on or before Sept 15, to send their names and addresses, and the particulars of their debts or claims, to Edgar Dearden Whittaker, 3, Mount st, Manchester. Norton & Howe, Manchester, solors for liquidator

Port Talbot Property Co, Limited—Creditors are required, on or before Sept 12, to send in their names and addresses, and the particulars of their debts or claims, to Frank Lord Petty, 11, High st, Cardiff

Victoria Dayr Co, Limited—Petn for winding up, presented Aug 23, directed to be heard on Sept 7. Hoyle, Parliament mnsns, Victoria st, Westminster, solor for petning creditors. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Sept 6

London Gazette.—Tuesday, Aug. 30.

JOINT STOCK COMPANIES.

Limited in Chancery.

A. Lyons & Co, Limited—Creditors are required, on or before Oct 1, to send their names and addresses, and the particulars of their debts or claims, to George Bowler, 30, North John st, Liverpool. Batesons & Co, solors for liquidator

Attenborough & Underwood, Limited—Creditors are required, on or before Oct 1, to send their names and addresses, and particulars of their debts or claims, to Thomas Edward Cave, 4, Broadgate, Coventry. Hughes & Masser, Coventry, solors to liquidator

Bolton Spinning and Doubling Co, Limited (in Liquidation)—Creditors are required, on or before Oct 13, to send their names and addresses, and the particulars of their debts or claims, to William Kevan, Acresfield, Bolton. Fielding & Fernihough, Bolton, solors to liquidator

Chingford Syndicate, Limited—Creditors are required, on or before Oct 20, to send their names and addresses, and the particulars of their debts or claims, to Charles Dugald Buckler, Dashwood House, 9, New Broad st. Paines & Co, St Helen's place, solors to liquidator

Fraser River Gold Mines, Limited (in Liquidation)—Creditors are required, on or before Oct 14, to send their names and addresses, and the particulars of their debts or claims, to James William Haynes, 50, Westbury rd, Ilford. Angove & Bromwich, St Winchester st, solors to liquidator

Hiram Smith & Co, Limited—Creditors are required, on or before Sept 29, to send their names and addresses, and the particulars of their debts or claims, to John Butterfield, 2, Darley st, Bradford. Furniss & Eastwood, Bradford, solors for liquidator

Rose-Hill United Gold Mines, Limited—Creditors are requested, on or before Sept 30, to send their names and addresses, and the particulars of their debts or claims, to E. G. Wills, 32, Blomfield House, London wall

Shoalhaven Syndicate, Limited—Creditors are required, on or before Oct 1, to send their names and addresses, and the particulars of their debts or claims, to John Avery, 23, St Swithin's lane

Turners Cheshire Dairy Co, Limited (in Liquidation)—Creditors are required, on or before Sept 20, to send their names and addresses, and the particulars of their debts or claims, to William Jowett, Mellor, Derby

Wolfenden & Son, Limited—Creditors are required, on or before Sept 30, to send their names and addresses, and the particulars of their debts or claims, to Henry Wolfenden, 33, Westcliffe rd, Birkdale, Southport. Fullagar & Hulton, Bolton, solors to liquidator

Wood Manufacturing Co, Limited, 312, Deansgate, Manchester (in Voluntary Liquidation)—Creditors are required, on or before Sept 27, to send their names and addresses, and the particulars of their debts or claims, to Mr George Edward Haworth, Duchy chmbrs, 4, Clarence st, Manchester. Crofton & Co, Manchester, solors to liquidator

Worsleys, Limited—Creditors are required on or before Oct 8, to send their names and addresses, and the particulars of their debts or claims, to Messrs Poppleton, Gamlin, Woodford, and Roberts, 37, Cross st, Manchester. Addleshaw & Co, Manchester, solors for liquidators

FRIENDLY SOCIETIES DISSOLVED.

Balsall Heath Forward Money Society, Balsall Heath, Birmingham. Aug 17

Progressive West of England Sick Benefit and Burial Society, York Tavern, Bramley rd, Notting hill. Aug 17

Sir Thomas White Mutual £1 Loan Society, Sir Thomas White Inn, Nottingham. Aug 17

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

Last Day of Claim.

London Gazette.—Tuesday, Aug. 16.

De Souza, Sir Walter Eugene, Wilton place, Knightsbridge Oct 1 Vicomtesse Gaston de la Guerrande v Wetherfield, North, J Wetherfield, Gresham bldgs, Guildhall

Hartley, Anne, Llwyn, Dolgelley, Merioneth Oct 1 Williams v Jones, North J, Clayton & Co, Lancaster place, Strand

Norrington, James, Broomfield, Essex, Builder Oct 1 Norrington v Norrington, Stirling, J Duffield, Chelmsford

London Gazette.—Tuesday, Aug. 23.

Clarke, William, Frodsham, Chester Sept 24 Clarke v Clarke, Registrar, Liverpool Driffield, Liverpool

Gardiner, William, East Hanningfield, Essex, Farmer Oct 24 Leggett v Gardiner and Leggett v Gardiner, North, J. Duffield, Chelmsford

Horner, Mary, Skipton, York Oct 1 Fourness v Davis, Romer, J. Turnbull, Bradford, Yorks

UNDER 22 & 23 VICT. CAP. 35.

Last Day of Claim.

London Gazette—Friday, Aug. 19.

Alcock, Elizabeth Emma, Peckham Sept 20 Turner, Warwick ct, Gray's inn

Aveling, Edward, Albert Bridge, Surrey, Author Sept 19 Crosse & Sons, Lancaster pl, Strand

Balme, Joseph, Bradford Sept 30 Rhodes, Bradford

Barrow, Arthur Henry, Bow, Customs Officer Sept 7 Stokes & Neighbour, Bedford row

Bartleet, Frederick, Walton on Thames, Merchant Sept 30 Duffield & Bruty, New Broad st

Bennett, Lieutenant-Colonel Francis Egerton, West Kensington Sept 17 Bashall, New inn, Strand

Braithwaite, Susan, Littlehampton, Sussex Sept 10 Holmes & Co, Littlehampton

Chichester, the Dowager Dame Caroline, Woolacombe, Devon Sept 12 Hooper & Wollen, Torquay

Couch, Thomas, St Cleer, Cornwall, Gamekeeper Aug 31 Littleton-Geach, St Agnes, Scorriers

Dawson, Maria Louisa Josephine, Ipswich Sept 30 Cobbold & Co

Demaine, Mary Ann, Muskoko, Ontario, Canada Sept 20 Dawson, Harrogate

Dobson, John, Great Driffield Oct 1 Foster & Co, Great Driffield

Dunn, William, Liverpool, Greengrocer Sept 18 Rudd, Liverpool

Edwards, Sarah Cutto, Spalding, Lincoln Sept 29 Foster & Wells, Aldershot

Emmett, John Thomas, Dartmouth Park hill Sept 29 Laurence & Co, Lincoln's inn fields

French, Samuel, Kensington, Theatrical Agent Oct 15 Fladgate & Co, Craig's court, Charing Cross

Gray, John, Northumberland, Grocer Sept 17 Alderson, Morpeth

Harris, Henry, Southampton Sept 25 Morse, Fenchurch av

Johnson, Richard, York Oct 1 Ware & Sons, York

Linton, Elizabeth Lynn, Queen Anne mansions, Westminster Sept 25 Lewis & Lewis Ely pl, Holborn

Masters, John, Yeovil, Farmer Aug 31 Watts, Yeovi

MILLING, JOHN, Chester, Farmer Sept 19 Cooke, Winsford
OATES, JOHN HARRISON, Dewsbury, Surgeon Sept 19 Blakeley & Clough, Dewsbury
PHILIPS, FRANCIS, Ickham, Kent Sept 17 Pemberton & Cope, New ct, Lincoln's inn
PHILIPS, MARY BEATRICE, Hazelhurst, nr Ross, Hereford Sept 17 Pemberton & Cope, New ct, Lincoln's inn
POWELL, WILLIAM, Albion pl, Blackfriars Bridge Oct 1 May & Co, Suffolk House, Laurence Pountney hill
ROBERTS, JAMES, Perranporth, Cornwall, Mine Agent Oct 1 Chilcott & Sons, Truro
ROBINSON, ABRAHAM, Cockermouth, Cumberland Sept 17 Waugh & Musgrave, Cockermouth
ROGERS, WILLIAM, Adelaide, South Australia, Builder Sept 17 Blyth & Co, Gresham house
RYALL, JOHN, Bishop's Caundle, Dorset, Yeoman Sept 16 Ffooks & Douglas, Sherborne
SCOTT, STEPHEN, Harrogate Nov 16 Dransfield & Elsdon, Newcastle upon Tyne
WARD, GEORGE DUNSTAN, Winteringham, Lincoln, Publican Oct 31 Allisons & Allisons, Louth
WILLIAMS, ELIZABETH, Newport, I W Sept 29 Blachford & Co, Walbrook
WILLIAMS, SUSAN JANE, Illogan, Cornwall Sept 23 Paige & Grylls, Redruth

London Gazette.—TUESDAY, Aug. 23.

ABELL, EMMA, Worcester Oct 4 F & H Corbett, Worcester
ALLEN, ROBERT, Sheffield, Cutlery Manufacturer Sept 30 Simpson & Son, Sheffield
BOWEN, ELEANOR, Ancrley, Surrey Sept 20 Finch & Turner, Cannon st
BOWS, RICHARD, Blyton, Lincoln, Shoemaker Sept 14 Sharp, Epworth, nr Doncaster
BRAITHWAITE, FLORENCE, Crawford st Sept 26 Hughes & Masterman, New Broad st
BRUCE, Rev THEOPHILUS ROBERT, Ripon, York Sept 1 Wise & Son, Ripon
CALMADY-HAMLYN, VINCENT WALDO CALMADY, Bridestowe, Devon Sept 30 Ford & Co, Exeter
CHRISTOPHER, JOHN, Birkenhead, Bookkeeper Sept 30 Reinhardt, Birkenhead
CLARKSON, VICTORIA GEORGINA, Parliament st, Westminster Sept 23 Othen, jun, York bldgs, Adelphi
DOWNALL, WILLIAM, Ashton in Makerfield, Lancs Sept 26 Ackerley & Son, Wigan
DRANSFIELD, WILLIAM, Sheffield, Railway Contractor Sept 30 Simpson & Son, Sheffield
FOWLER, MATTHEW, Durham, MP Sept 2 Chambers, Durham
FROST, ALFRED BOORBILL, Kingsthorpe, Northampton Sept 25 Darnell & Price, Northampton
GOOD, ELIZABETH ANNE, St Heliers, Jersey Sept 29 Perkins, Southampton
GUY, HERBERT WINSLOW, Paddington Nov 1 Munton & Morris, Queen Victoria st
HARDY, ISAAC, Boulton, Derby, Farmer Oct 1 Gadsby & Coxon, Derby
HARRISON, FRANCIS HENRY, Bushey, Herts Nov 22 Crosley & Burn, Moorgate st bldgs
HART, THOMAS, Adlington, Lancs, Butcher Sept 13 John Miller, Chorley
HEMINGWAY, SAMUEL, Bradford Sept 30 Houison Richardson, Bradford
HIBBERT, THOMAS EMANUEL, Derby, Builder Oct 5 Johnsons, Stockport
HICKLEY, JOHN STEPHEN, Farnham Sept 17 Edgar Kempson, Farnham
HOLMAN, WILLIAM HENRY, South Kensington Oct 10 Williams & James, Norfolk House, Victoria embankment
JAMES, RICHARD, Helston, Cornwall, Tailor Sept 27 Pengilly, Helston
JURY, EDWARD, Gravesend, Pilot Oct 1 Sharland & Halten, Gravesend
KING, THOMAS PERCY, Cairo, Egypt Oct 18 Charles Robinson, Chancery lane
LEVITT, NORRISON MARSHALL, Brantingham, York, Yeoman Oct 1 Crust & Co, Beverley
LLOYD, WILLIAM ELLIS, Birmingham, Tube Manufacturer Oct 31 Johnsons & Co, Birmingham
MAW, HENRY, Epworth, Lincoln, Farmer Oct 1 Parkin & Co, Epworth
MEANY, RICHARD, Leeds, Beerhouse Keeper Sept 26 Lupton & Fawcett, Leeds
MILLER, MARK BENJAMIN, Southampton, Solicitor Oct 1 Stanton & Co, Southampton
NEWEY, JOHN, Harborne, Birmingham Oct 3 Pinsent & Co, Birmingham
NIXON, WILLIAM EMMERSON, Jarrow, Durham Oct 15 Stobo & Livingston, Newcastle upon Tyne
PRYCE, JANE ANNE, Caersws, Montgomery Oct 1 Lamb & Kyffin-Taylor, Birkenhead
RANDALL, JANE GROVES, Northwick ter, Maida Vale Sept 16 Paris & Co, Southampton
READ, JOSEPH, Ruabon, Denbigh, Collier Sept 12 Hughes, Wrexham
ROBINSON, ABRAHAM, Cockermouth, Cumberland Sept 17 Waugh & Musgrave, Cockermouth
ROBINSON, EDWARD, Failsworth, nr Manchester Sept 19 Rowland, Manchester
SCHOLES, CHRISTOPHER BULMAN, Gt Lever, nr Bolton, Bank Manager Sept 28 Bulman, Manchester
SCOTT, Rev FREDERICK THOMAS, Hythe, Kent Sept 27 Waldron, Queen Anne's gate, Westminster
SHARPE, MARY ELIZABETH, Bicker, Lincoln, Farmer Sept 14 Waite & Co, Boston
TAYLOR, RICHARD, Wigan, Cotton Spinner Sept 19 Wright & Appleton, Wigan
TEWKESBURY, ALFRED CHARLES, Clerkenwell Sept 5 Clarke & Symes, Islington
TURNER-EVERETT, EMMA, Old Ford rd, Victoria Park Sept 24 Creeke, jun, Leadenhall st
WELLS, THOMAS PERCY, North st, Westminster, Civil Engineer Sept 20 Fanny Edith Wells, North st, Westminster
WILLIAMS, HERS, Cricklade, Wilts, Farmer Sept 19 Layton & Co, Budge row

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Aug. 26.

RECEIVING ORDERS.

ALLDER, WILLIAM CHARLES, Hampton Hill, Newsagent Kingston, Surrey Pet Aug 22 Ord Aug 22
ALLEN, WILLIE, Barnsley, Yorks, Fruit Salesman Barnsley Pet Aug 24 Ord Aug 24
BRADNACK, LUCY, Handsworth, Beerhouse keeper Birmingham Pet Aug 8 Ord Aug 23
BRAY, FREDERICK JAMES, Paddington, Cartage Contractor High Court Pet July 25 Ord Aug 22
CAVE, THOMAS, Barwell, Leicester, Boot Manufacturer Leicester Pet Aug 23 Ord Aug 23
CUTLER, F J, Jermyn st, St James's High Court Pet May 9 Ord Aug 22
EADY, GEORGE I, Enfield, Surgeon Edmonton Pet July 29 Ord Aug 22
ELLIOT, JOSEPH STANISLAUS, Aighton Bailey, Lancs, Professor of Music Blackburn Pet Aug 23 Ord Aug 23
EVANS, JOHN, Crickhowell, Brecknocks, Ironmonger Tredegar Pet Aug 24 Ord Aug 24
GIBSON, WILLIAM RICHARD, Plymouth, Fruiterer Plymouth Pet Aug 24 Ord Aug 24
GRIFFITHS, DAVID, Swansea Valley, Glam, Assorter Swansea Pet Aug 20 Ord Aug 20
GRIFFITH, WILLIAM MANWARING, Chiswick, Hosier Brentford Pet Aug 13 Ord Aug 23
HARRINGTON, ROBERT, Seaforth, Fruit Dealer Liverpool Pet July 28 Ord Aug 22
HARRIS, CHARLES, Neath, Glam, Builder Neath Pet Aug 24 Ord Aug 24
HAWKES, SARAH, Luton, Bedford Luton Pet Aug 23 Ord Aug 23
HELLER, MYER, Manchester, Draper Manchester Pet Aug 23 Ord Aug 23
KNIGHT, FREDERICK BLACKBURN LYSAGHT, Hampton Bishop, Herefords Hereford Pet Aug 11 Ord Aug 23
KNOS, ANDREW, Tokenhouse bldgs, Match Merchant High Court Pet July 27 Ord Aug 24
LEWIS, JOSEPH HENRY, Leicester, Boot Manufacturer Leicester Pet Aug 22 Ord Aug 22
LIDDELL, PATRICK JOSEPH, Exeter, Accountant Exeter Pet Aug 9 Ord Aug 22
LIDDLE, THOMAS, Gateshead, Glass Manufacturer Newcastle on Tyne Pet Aug 23 Ord Aug 23
LUSCOMBE, ROBERT HENRY, Dowlais, Glam, Painter Merthyr Tydfil Pet Aug 22 Ord Aug 22
MARGERRISON, JAMES, West Bridgford, Notts, Commercial Traveller Nottingham Pet Aug 24 Ord Aug 24
MAXWELL, GEORGE, Consett, Durham, Builder Newcastle on Tyne Pet Aug 23 Ord Aug 23
MAY, CHARLES, Canton, Cardiff, Fried Fish Dealer Cardiff Pet Aug 22 Ord Aug 22
MEADOWCROFT, JOHN, Oldham, Butcher Oldham Pet Aug 22 Ord Aug 22
PALLETT, THOMAS JOSEPH, Loughborough, Seedsman Leicester Pet Aug 24 Ord Aug 24
PARGETER, ALBERT ARTHUR, Chesham, Provision Dealer Aylesbury Pet Aug 24 Ord Aug 24
REDDING, MARIAN, Queen's gate High Court Pet July 30 Ord Aug 24
REYNOLDS, GERALD GEORGE, Bristol, Clerk Bristol Pet Aug 22 Ord Aug 22
STERN, EDWIN P, Vincent sq High Court Pet July 14 Ord Aug 4
STOREY, JOSEPH, South Shields, Bootmaker Newcastle on Tyne Pet Aug 23 Ord Aug 23
TEMPLEMAN, WILLIAM, Newmarket, Licensed Victualler Cambridge Pet Aug 22 Ord Aug 22
WEST, HARRY, Southampton, Grocer Southampton Pet Aug 22 Ord Aug 22
WILLIAMS, JOHN, Craigydon, Llandudno, Lodging-house Keeper Bangor Pet Aug 24 Ord Aug 24
YOUNGS, HARRY ARTHUR, Ipswich, Cabinet Maker Ipswich Pet Aug 22 Ord Aug 22

FIRST MEETINGS.

ALDERSDEY, WILLIAM, Bradford, Butcher Sept 2 at 11 Off Rec, 31, Manor row, Bradford
ANDREWS, SAMUEL, Exeter, Grocer Sept 8 at 10.30 Off 13, Bedford circus, Exeter
ARTHUR, SIDNEY HERBERT FITZGERALD, Strand, Advertising Agent Sept 2 at 12 Bankruptcy bldgs, Carey st
BELL, GEORGE HUNTER, Newtown, Montgomery, Pianoforte Tuner Sept 10 at 1 1, High st, Newtown
BENTLEY, JOHN HENRY, Holmfirth, York, Solicitor Sept 5 at 12 Off Rec, 19, John William st, Huddersfield
BLEASBY, JAMES ROBERT, Hunslet, Leeds, Carting Agent Sept 6 at 11 Off Rec, 22, Park row, Leeds
BRYDON, JOHN, Hetton-le-Hole, Durham, Butcher Sept 5 at 3 Off Rec, 25, John st, Sunderland
CHARLTON, WILLIAM, Heaton, Newcastle on Tyne, Cart Proprietor Sept 5 at 11.30 Off Rec, 30, Mosley st, Newcastle on Tyne
CLARKSON, WILLIAM, Loughborough, Baker Sept 5 at 12 30 Off Rec, 1, Berridge st, Leicester
COATES, JOHN, South Bank, York, Carter Sept 2 at 3 Off Rec, 8, Albert rd, Middlesborough
CUNNINGHAM, ROBERT, Luton, Beds, Travelling Draper Sept 5 at 12 Off Rec, 14, St Paul's sq, Bedford
ECOTT, SKILLMAN, & Co, Walthamstow, Builders Sept 5 at 11 Bankruptcy bldgs, Carey st
FACKS & DIGBY, Gutter lane, Cheapside, Trimming Manufacturers Sept 5 at 12 Bankruptcy bldgs, Carey st
FOOT, FREDERICK, Veovil, Painter Sept 2 at 1 Off Rec, City chmbrs, Endless st, Salisbury
FORSTER, MAX SAMUEL, Leeds, Tailor Sept 8 at 11 Off Rec, 22, Park row, Leeds
GILL, GEORGE, Heavitree, Devon, Horse Slaughterer Sept 8 at 10 30 Off Rec, 13, Bedford circus, Exeter
GREENACRE, HENRY, North Runcton, Norfolk, Farmer Sept 3 at 1 Off Rec, 8, King st, Norwich
HARDWICK, GEORGE, Sheffield, Bootmaker Sept 7 at 2 Off Rec, Figtree ln, Sheffield
HELLER, MYER, Manchester, Draper Sept 5 at 2 30 Off Rec, Byrom st, Manchester
HELLER, CHARLES, and SIGISMUND HELLER, Manchester, General Merchants Sept 5 at 3 Off Rec, Byrom st, Manchester
HILL, BEN, Bootle, Lancs Sept 7 at 12 Off Rec, 35, Victoria st, Liverpool
HIND, THOMAS, Milford, Surrey, Cattle Dealer Sept 2 at 11.30 24, Railway app, London Bridge
HOBBS, ROBERT, Ogmore Vale, Glam, Bootmaker Sept 6 at 11 Off Rec, 29, Queen st, Cardiff
KELSEY, LUCIEN, Kilburn Sept 2 at 1 Bankruptcy bldgs, Carey st
KENNEDY, I LI, Moorgate st, Company Promoter Sept 2 at 11 Bankruptcy bldgs, Carey st
LEVY, D A H, Maida Vale, Commercial Traveller Sept 2 at 12 Bankruptcy bldgs, Carey st
LEWIN, JOSEPH HENRY, Leicester, Boot Manufacturer Sept 2 at 3 Off Rec, 1, Berridge st, Leicester
LONG, CHARLES, Plymouth, Photographer Sept 2 at 11 Off Rec, 6, Athenæum ter, Plymouth
MCCOY, WILLIAM JOHN, Kingston upon Hull, Hosier Sept 2 at 11 Off Rec, Trinity House lane, Hull
MOORES, WILLIAM, Whitchurch Canonicorum, nr Bridport, Miller Sept 2 at 12 30 Off Rec, City chmbrs, Endless st, Salisbury
MORRIS, JOSEPH JAMES, North Evington, Leicester, Boot Manufacturer Sept 2 at 12.30 Off Rec, 1, Berridge st, Leicester
PHILLIPS, DAVID, Neath, Glam, Grocer Sept 2 at 12 Off Rec, 31, Alexandra rd, Swansea
PELLY, ALBERT CHAMPION, Worthing Sept 2 at 2.45 Melvill & Co, Liverpool gardens, Worthing
PYWELL, GEORGE, Higham Ferrers, Northamptons, Grocer Sept 6 at 12.30 Off Rec, County Court bldgs, Sheep st, Northampton
STERN, EDWIN P, Vincent sq Sept 8 at 12 Bankruptcy bldgs, Carey st
WESTON, DAVID, Dudley, Grocer Sept 2 at 11 Off Rec, Wolverhampton st, Dudley
WHITFIELD, JOHN, and RICHARD WHITFIELD, Bramley, Builders Sept 6 at 12 Off Rec, 22, Park row, Leeds
WRIGHT, ERNEST JAMES, Dudley, Bicycle Maker Sept 2 at 10.30 Off Rec, Wolverhampton st, Dudley
YOUNGS, HARRY ARTHUR, Ipswich, Picture Frame Maker Sept 6 at 12 Off Rec, 36, Princes st, Ipswich

ADJUDICATIONS.

ACKERMAN, J H, Wilson st High Court Pet July 14 Ord Aug 22
ALLDER, WILLIAM CHARLES, Hampton Hill, Newsagent Kingston, Surrey Pet Aug 22 Ord Aug 22
ALLEN, WILLIE, Barnsley, Yorks, Fruit Salesman Barnsley Pet Aug 24 Ord Aug 24
BARTLETT, WALTER, Hounslow Brentford Pet May 7 Ord Aug 22
BIANCHI, FREDERICK ERICO LORENZO FRANCIS, and HENRY GEORGE KING, Bucklersbury, East India Merchants High Court Pet July 6 Ord Aug 24
CAVE, THOMAS, Barwell, Leicester, Boot Manufacturer Leicester Pet Aug 23 Ord Aug 23
CLAY, HENRY, Liverpool, Dealer in Sanitary Ware Liverpool Pet July 25 Ord Aug 22
CORBETT, FRANK MANLEY, Ashley gdns, Victoria st High Court Pet June 2 Ord Aug 24
DAIN, CHARLES MAJOR, Curlew st, Horsleydown, Bottled Beer Merchant High Court Pet July 30 Ord Aug 22
DOYLE, JOSEPH STANISLAUS, Sevenoaks, Kent, Farmer Tunbridge Wells Pet July 19 Ord Aug 22
ELLIOT, JOSEPH STANISLAUS, Aighton Bailey, Lancs, Professor of Music Blackburn Pet Aug 23 Ord Aug 23
EVANS, JOHN, Crickhowell, Brecknocks, Ironmonger Tredegar Pet Aug 24 Ord Aug 24
FAWCETT, ROBERT, and WILLIAM FAWCETT, Withington, Lancs, Upholsterers Stockport Pet Aug 9 Ord Aug 24
FIELDING, FRED, Abertillery, Mon, Grocer Tredegar Pet Aug 17 Ord Aug 22
GIBSON, HENRY, Ipswich, Grocer Ipswich Pet July 23 Ord Aug 23
GIBSON, WILLIAM RICHARD, Plymouth, Fruiterer Plymouth Pet Aug 24 Ord Aug 24
GRIFFITHS, DAVID, Swansea Valley, Glam, Assorter Swansea Pet Aug 20 Ord Aug 20

HARRIS, CHARLES, Neath, Glam, Builder Neath Pet Aug 24 Ord Aug 24
INGRAM, THOMAS, Walsall, Butcher Walsall Pet Aug 19 Ord Aug 20
JONES, HARRY VERNON, Pimlico, Fruit Broker High Court Pet June 4 Ord July 23
JONES, ROBERT, Llanfairfechan, Carnarvon, Boot Dealer Bangor Pet Aug 5 Ord Aug 22
LIDDLE, THOMAS, Gateshead, Glass Manufacturer Newcastle on Tyne Pet Aug 23 Ord Aug 23
LEWIS, JOSEPH HENRY, Leicester, Boot Manufacturer Leicester Pet Aug 23 Ord Aug 23
LUSCOMBE, ROBERT HENRY, Dowlais, Glam, Painter Merthyr Tydfil Pet Aug 23 Ord Aug 23
MARGERRISON, JAMES, West Bridgford, Notts, Commercial Traveller Nottingham Pet Aug 24 Ord Aug 24
MANNERS, EDWARD, Northallerton, Yorks, Farmer Northallerton Pet July 16 Ord Aug 22
MARSH, JOHN THOMAS, Mossley, Lancs, Clerk Ashton under Lyne Pet Aug 5 Ord Aug 18
MAXWELL, GEORGE, Consett, Durham, Builder Newcastle on Tyne Pet Aug 23 Ord Aug 23
MEADOWCROFT, JOHN, Oldham, Butcher Oldham Pet Aug 22 Ord Aug 22
NEWMAN, WILLIAM, Penge, Confectioner Croydon Pet Aug 15 Ord Aug 18
PALLETT, THOMAS JOSEPH, Loughborough, Seedsman Leicester Pet Aug 24 Ord Aug 24
PARGETER, ALBERT ARTHUR, Chesham, Provision Dealer Aylesbury Pet Aug 24 Ord Aug 24
POTTER, CHARLES WILLIAM, Twickenham Brentford Pet July 22 Ord Aug 22
REYNOLDS, GERALD GEORGE, Bristol, Clerk Bristol Pet Aug 22 Ord Aug 22
STOREY, JOSEPH, South Shields, Bootmaker Newcastle on Tyne Pet Aug 23 Ord Aug 23
TEMPLEMAN, WILLIAM, Newmarket, Licensed Victualler Cambridge Pet Aug 22 Ord Aug 22
THOMAS, JOHN DAVID, Whitchurch, nr Bristol, Schoolmaster Bristol Pet Aug 10 Ord Aug 24
VICARY, ROBERT, Bedminster, Bristol, Grocer Bristol Pet Aug 16 Ord Aug 24
WALTON, FRANK, and MARIAN WALTON, Walsall, Musical Instrument Dealers Walsall Pet Aug 11 Ord Aug 19
WEST, HARRY, Southampton, Grocer Southampton Pet Aug 23 Ord Aug 22
WILLIAMS, JOHN, Craigydon, Llandudno, Lodging house Keeper Bangor Pet Aug 24 Ord Aug 24
WING, THOMAS ROBERT, and ROBERT LICKFOLD, Kingsland Commission Agents High Court Pet July 5 Ord Aug 23
YOUNGS, HARRY ARTHUR, Ipswich, Cabinet Maker Ipswich Pet Aug 22 Ord Aug 22

Amended notice substituted for that published in the London Gazette of August 19:

FINCH, ALICE, THOMAS FINCH, and HARRY FINCH, Parbold, Lancs, Grocers Wigan Pet Aug 16 Ord Aug 16
BINGHAM, RICHARD CHARLES WILLIAM, Barnes Close, Winchester Pet July 18 Ord Aug 15

Amended notice substituted for that published in the London Gazette of August 23:

PHILLIPS, DAVID, Neath, Glam, Grocer Neath Pet Aug 19 Ord Aug 19

London Gazette.—TUESDAY, Aug. 30.

RECEIVING ORDERS.

BARUGH, THOMAS, Middlesborough, Labourer Stockton on Tees Pet Aug 24 Ord Aug 24
BELL, ARTHUR, Bradford, Painter Bradford Pet Aug 25 Ord Aug 25
BISHOP, JAMES, Halesworth, Suffolk, Watchmaker Great Yarmouth Pet Aug 13 Ord Aug 27
COLE, FREDERICK, Kidderminster, Carpet Manufacturer Kidderminster Pet Aug 26 Ord Aug 26
COPLESTONE, FRED, Harberton, nr Totnes, Devon, Baker Plymouth Pet Aug 16 Ord Aug 26
CROSTHWAITE, THOMAS ELLERAY, jun, Windermere, Westmoreland, Grocer Kendal Pet Aug 27 Ord Aug 27
D'ODIARDI, EDMOND SAVORY, Notting Hill gate, Medical Electrician High Court Pet July 26 Ord Aug 26
FAIRY, JOHN, Peckham grove High Court Pet July 26 Ord Aug 26
FIELD, WILLIAM, Biddenden, Kent, Farmer Hastings Pet Aug 8 Ord Aug 26
GARWOOD, GEORGE JAMES, Heigham, Norwich, Druggist Norwich Pet Aug 10 Ord Aug 26
HAINSWORTH, GEORGE WASHINGTON, Girlington, Bradford, Labourer Bradford Pet Aug 25 Ord Aug 25
HOOPER, JOSEPH, Templecombe, Somerset, Baker Yeovil Pet Aug 26 Ord Aug 26
HUTCHINSON, JOHN, Patterdale, Westmorland, Innkeeper Carlisle Pet Aug 26 Ord Aug 26
JONES, DANIEL, Skewen, nr Neath, Coal Miner Neath Pet Aug 25 Ord Aug 25
MASON, THOMAS, Moor lane, Fine Art Publisher High Court Pet Aug 23 Ord Aug 26
MULLANEY, DENIS, Heaton Norris, Lancs, Builder Stockport Pet Aug 27 Ord Aug 27
PHILLIPS, ALFRED, Pontlottyn, Glam, Grocer Merthyr Tydfil Pet Aug 16 Ord Aug 26
PROCTOR, AMOS, Sheffield, Organ Builder Sheffield Pet Aug 27 Ord Aug 27
PUTTEY, I, Gower st High Court Pet June 29 Ord Aug 26
ROBERTSON, DAVID, Huddersfield, Doctor Huddersfield Pet Aug 25 Ord Aug 25
SCHRODER, JOHN, Gravesend, Kent, Coal Merchant Rochester Pet June 28 Ord Aug 25
STAFFORD, HARRY FREDERICK, Oldham, Grocer Oldham Pet Aug 24 Ord Aug 24
STEPHENS, ANN, Liverpool, Baker Liverpool Pet July 20 Ord Aug 26
STEPHENSON, JOHN THOMAS, Wakefield, Bootmaker Wakefield Pet Aug 26 Ord Aug 26
TOWNSEND, WILLIAM, Bow, Devon, Farmer Exeter Pet Aug 27 Ord Aug 27
WATTS, J HUNTER, Lombard st High Court Pet Aug 10 Ord Aug 25
WHILE, JOHN HADLEY CAMPBELL, Birmingham, General Carter Birmingham Pet Aug 25 Ord Aug 26

Amended notice substituted for that published in the London Gazette of July 23:

LOWE, WILLIAM, Scotter, Lincs, Grocer Lincoln Pet July 11 Ord July 22

RECEIVING ORDER RESCINDED.

WHITE, EMILY THERESA, Liverpool, Boot Dealer Liverpool Ord June 17 Rec Aug 12

FIRST MEETINGS.

ALDER, WILLIAM CHARLES, Hampton Hill, Newsagent Sept 7 at 11.30 24, Railway app, London Bridge
BAKER, BENJAMIN HOWARD, Liverpool, Drysalter Sept 7 at 2 Off Rec, 35, Victoria st, Liverpool
BELL, ARTHUR, Bradford, Painter Sept 8 at 11 Off Rec, 31, Manor row, Bradford
BELLAMY, JOHN HENRY, Gt Grimsby, Smackowner's Manager Sept 6 at 11 Off Rec, 15, Osborne st, Gt Grimsby
BRAY, FREDERICK JAMES, London st, Paddington, Cartage Contractor Sept 7 at 12 Bankruptcy bldgs, Carey st
BROOKS, HARRY, Southend on Sea, Bricklayer Sept 7 at 3 Off Rec, 95, Temple chmbrs, Temple avenue
COHEN, EDWARD, Birmingham, Boot Dealer Sept 7 at 12 174, Corporation st, Birmingham
COURTNEY, WILLIAM HENRY, Moseley, Worcs, Clerk Sept 9 at 11 174, Corporation st, Birmingham
CUTLER, F J, Jermyn st, St James's Sept 7 at 1 Bankruptcy bldgs, Carey st
DYSON, GEORGE FRANCIS, Westbar, Sheffield, Licensed Victualler Sept 7 at 2.30 Off Rec, Figtree ln, Sheffield
FAWCETT, ROBERT, and WILLIAM FAWCETT, Withington, Lancs, Upholsterers Sept 7 at 3.15 Off Rec, Byrom st, Manchester
FIELDING, FRED, Abertillery, Mon, Grocer Sept 6 at 11.30 Off Rec, Westgate chmbrs, Newport, Mon
GIBSON, WILLIAM RICHARD, Plymouth, Fruiterer Sept 6 at 11 Off Rec, 6, Athenæum tce, Plymouth
HANSEN, STEEN, Liverpool, Boarding house Keeper Sept 7 at 2.30 Off Rec, 35, Victoria st, Liverpool
HARRISON, JOHN, Leeds, Retail Clothier Sept 12 at 10 Off Rec, 22, Park row, Leeds
HAWKYARD, WILLIAM WINN, Leeds, Woollen Merchant Sept 8 at 12 Off Rec, 22, Park row, Leeds
HISCOCK, WALTER ISAAC, Hilperton, Wilts, Wheelwright Sept 7 at 12.30 Off Rec, Baldwin st, Bristol
JAMES, HANNAH MARIA, Ventnor, I of W, Fruiterer Sept 12 at 11 Off Rec, Newport, I of W
JONES, FREDERICK, St John's hill, New Wandsworth Electrical Engineer Sept 6 at 11.30 24, Railway app, London Bridge
KLOSZ, HENRY GEORGE, Birmingham, Tailor Sept 7 at 11 174, Corporation st, Birmingham
KNOS, ANDERS, Tokenhouse bldgs, Match Merchant Sept 7 at 12 Bankruptcy bldgs, Carey st
KNOWLES, FRANK, Finsbury Park rd Sept 7 at 11 Bankruptcy bldgs, Carey st
KYTE, BENJAMIN, Cardiff, Butcher Sept 8 at 11.30 Off Rec, 29, Queen st, Cardiff
MCFETRICH, GEORGE, Sheffield, Parcel Delivery Agent Sept 7 at 3 Off Rec, Figtree lane, Sheffield
MARGERRISON, JAMES, West Bridgford, Notts, Commercial Traveller Sept 6 at 12 Off Rec, 4, Castle pl, Park st, Nottingham
MAY, CHARLES, Canton, Cardiff, Fried Fish Dealer Sept 9 at 11 Off Rec, 29, Queen st, Cardiff
PILKINGTON, TIMOTHY, Blackpool, Joiner Sept 7 at 3.30 Off Rec, 14, Chapel st, Preston
REES, WILLIAM, Llanelly, Grocer Sept 6 at 11 Off Rec, 4, Queen st, Carmarthen
REYNOLDS, GERALD GEORGE, Avonmouth, Clerk Sept 7 at 12 Off Rec, Baldwin st, Bristol
STONE, CHARLES ROBERT, Crutched Friars, Licensed Victualler Sept 8 at 11 Bankruptcy bldgs, Carey st
STRONG, EBENEZER GEORGE, Grangetown, Cardiff, Grocer Sept 8 at 11 Off Rec, 29, Queen st, Cardiff
THOMAS, JOHN, Pembrey, Carmarthens, Assistant Schoolmaster Sept 6 at 11.30 Off Rec, 4, Queen st, Carmarthen
TOWNSEND, WILLIAM, Bow, Devons, Farmer Sept 8 at 10.30 Off Rec, 13, Bedford circus, Exeter
WARRICK, ALBERT, Crossgates, nr Leeds, Violin Manufacturer Sept 12 at 11 Off Rec, 22, Park row, Leeds
WHITEHEAD, RICHARD JAMES, and JOHN COX, Birmingham Camera Makers Sept 8 at 11 174, Corporation st, Birmingham
WILDING, JOHN, St Anne's on the Sea, Lancs Sept 7 at 3 Off Rec, 14, Chapel st, Preston
WOOD, HARRY, Wetherby, Yorks Sept 8 at 3 Off Rec, 22, Park row, Leeds
WRIGHT, JAMES WILLIAM, Blackpool, Tailor's Assistant Sept 7 at 2.30 Off Rec, 14, Chapel st, Preston

ADJUDICATIONS.

ASTINS, GEORGE SAMUEL, Ilford, Essex, Fine Art Publisher High Court Pet Aug 10 Ord Aug 27
BARUGH, THOMAS, Middlesborough, Labourer Stockton on Tees Pet Aug 24 Ord Aug 24
BELL, ARTHUR, Bradford, Painter Bradford Pet Aug 25 Ord Aug 25
COHEN, EDWARD, Birmingham, Boot Dealer Birmingham, Pet July 20 Ord Aug 27
COURTNEY, WILLIAM HENRY, Moseley, Worcs, Clerk Birmingham Pet Aug 15 Ord Aug 27
CROSTHWAITE, THOMAS ELLERAY, jun, Windermere, Westmoreland, Grocer Kendal Pet Aug 27 Ord Aug 27
FOOT, FREDERICK, Yeovil, Painter Yeovil Pet Aug 9 Ord Aug 27
GITTINS, TIMOTHY HEWITT, Liverpool Liverpool Pet May 24 Ord Aug 25
HAINSWORTH, GEORGE WASHINGTON, Girlington, Bradford, Labourer Bradford Pet Aug 25 Ord Aug 25
HARRINGTON, ROBERT, Seaforth, Fruit Dealer Liverpool Pet July 23 Ord Aug 26
HAWKES, SARAH, Luton, Beds Luton Pet Aug 23 Ord Aug 27
HELLIER, MYER, Cheetham, Manchester, Draper Manchester Pet Aug 23 Ord Aug 23
HUTCHINSON, JOHN, Patterdale, Westmorland, Innkeeper Carlisle Pet Aug 26 Ord Aug 26
IBBERT, ARTHUR FREDERICK, Kelvedon, Essex, Innkeeper Colchester Pet Aug 12 Ord Aug 25
JONES, DANIEL, Skewen, nr Neath, Collaimer Neath Pet Aug 25 Ord Aug 25
LEAK, CHARLES, Carnarvon, Boot Dealer Bangor Pet July 4 Ord Aug 24
LION, SAMUEL L, Victoria av, Bishopsgate st, Boot Dealer High Court Pet July 19 Ord Aug 27
MCCULLOUGH, DAVID, Lewisham, Kent, Furrier High Court Pet Aug 9 Ord Aug 25
MULLANEY, DENIS, Heaton Norris, Lancs, Builder Stockport Pet Aug 27 Ord Aug 27
NIXON, JAMES, Lanercost, Cumberland, Farmer, Carlisle Pet Aug 6 Ord Aug 25
PHILLIPS, ALFRED, Pontlottyn, Glam, Grocer Merthyr Tydfil Pet Aug 16 Ord Aug 27
RUNDLE, EDWIN RICHARD, Plymouth Plymouth Pet Aug 8 Aug 27
STAFFORD, HARRY FREDERICK, Oldham Grocer Oldham Pet Aug 24 Ord Aug 25
STEPHENSON, JOHN THOMAS, Wakefield, Bootmaker Wakefield Pet Aug 23 Ord Aug 26
TOWNSEND, WILLIAM, Bow, Devon, Farmer Exeter Pet Aug 27 Ord Aug 27
VESEY, MARIE LEON, Jermyn st, St James's High Court Pet June 21 Ord Aug 25

Amended notice substituted for that published in the London Gazette of July 29:

LOWE, WILLIAM, Scotter, Lincs, Grocer Lincoln Pet July 11 Ord July 22

LAW.—A Solicitor and Notary of great experience desires a Situation; salary £100.—INGERTHA, 2, Marsden-street, South Shields.

EDE AND SON,

ROBE MAKERS.

BY SPECIAL APPOINTMENT.

To Her Majesty, the Lord Chancellor, the Whole of the Judicial Bench, Corporation of London, &c.

ROBES FOR QUEEN'S COUNSEL AND BARRISTERS.

SOLICITORS' GOWNS.

Law Wigs and Gowns for Registrars, Town Clerks, and Clerks of the Peace.

Corporation Robes, University and Clergy Gowns.

ESTABLISHED 1689.

94, CHANCERY LANE, LONDON.

ESTABLISHED 1851.

BIRKBECK BANK

Southampton-buildings, Chancery-lane, London, W.C.

INVESTED FUNDS - - - £10,000,000.

Number of Accounts, 85,694.

TWO-AND-A-HALF per CENT. INTEREST allowed on DEPOSITS, repayable on demand.

TWO per CENT. on CURRENT ACCOUNTS, on the minimum monthly balances, when not drawn below £100.

STOCKS, SHARES, and ANNUITIES purchased and sold for customers.

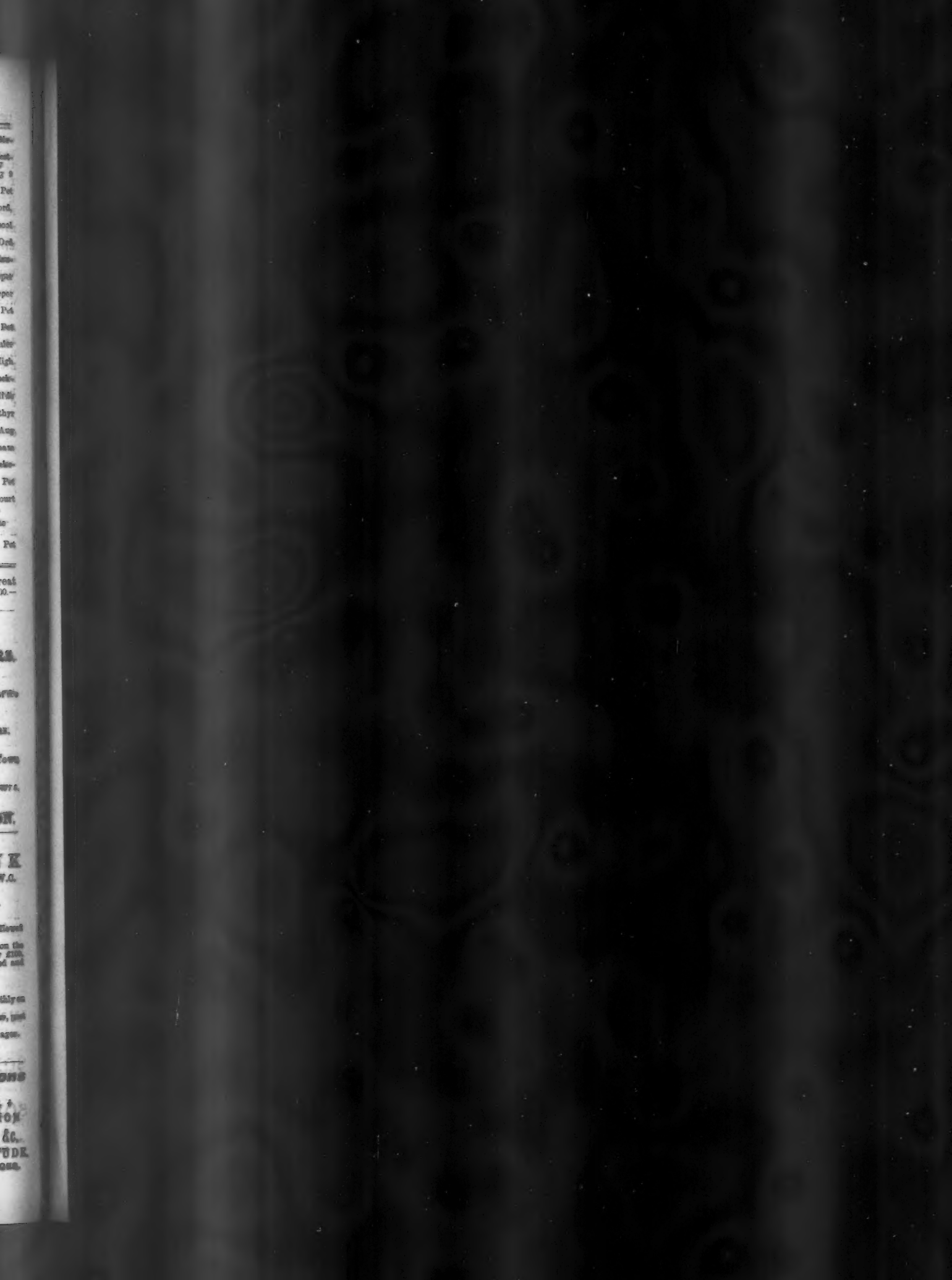
SAVINGS DEPARTMENT.

Small Deposits received, and Interest allowed monthly on each completed £1.

The BIRKBECK ALMANACK, with particulars, post free.

FRANCIS HAVENHCROFT, Manager.

Telephone No. 5, HOLBORN.

Telegraphic Address: "BIRKBECK, LONDON."

Valuations FOR THE LEGAL PROFESSION PROBATE, &c. PROMPTITUDE. LOW CHARGES.